IN THE COURT OF THE SUB-JUDGE AT SHIMOGA.

Insolvency Application No. 51 of 1928-29.

Haji Gani Musa and others ... ... *Creditors.*

vs.

(1) T. Ibrahim Saheb, (2) T. Abdul Mazid Saheb, residents of Chikmagalur ... ... *Debtors.*

Pursuant to a petition dated 14th June 1929, filed by the creditors against debtors and on reading the application and hearing the parties it is ordered that the debtors be and the said debtors are hereby adjudged insolvent on 1st July 1929.

Dated this 31st day of July 1929.

S. VENKATARANGA IYENGAR,
Sub-Judge.

SUBJECT.—Instructions regarding the serial numbering of vouchers in Treasuries.

COMPTROLLER'S OFFICE, BANGALORE.

Circular No. 158—T A D B, dated 24th July 1929.

To—All Treasury Officers.

According to the instructions contained in this office letter No. 355—T A D B, dated 1st September 1926, regarding the serial numbering of all vouchers sent by the treasury with each list of payments, every voucher should bear two voucher numbers (one to be given by the paying treasury and the other representing District Serial number to be given by the District Treasury). A District Serial numbering is necessary as the unit of accounts is the District and distinguishing numbers for the identification of each voucher are necessary.

2. It has come to the notice of this office that in some cases the numbering of vouchers is not properly done both by the paying treasury and the District Treasury. Sometimes the paying treasury notes its voucher numbers in the space allotted for the District Serial number and the District Serial number is given in some other space. In such cases, the Audit Office feels it difficult to easily find out the District Serial number. The numbering of all vouchers anew at the District Treasury involves extra work, which if it is possible to do so, has to be avoided. All the District Treasury Officers are also of this opinion and are agreeable to the suggestion of providing for distinctive numbering in Taluks and doing away with renumbering in Districts.

3. The following procedure is accordingly laid down for adoption from 1st September 1929, in accordance with the suggestion given by almost all the District Treasuries.—

(1) The vouchers of the District Treasury proper will be numbered serially as at present. But the Taluk Treasury Vouchers will in addition to the serial numbers beginning from units have a distinguishing letter of the alphabet inserted before the voucher number to indicate the particular Taluk as detailed in the annexed list. This indicative letter will be entered in all Records and Accounts in which voucher numbers are to be entered. Thus if 'C' is the number given to Arkalgud Taluk Treasury in Hassan District, its vouchers will bear Nos. 'C. 1.' 'C. 2.' and 'C.' 3.' and so on in all Records and Accounts while the Nos. 1, 2 and 3 without any distinctive letters prefixed will relate to the District Treasury.

(2) This numbering will apply to all vouchers, whether charged in the lists of payments or other schedules, there being separate monthly serial numbers for each prescribed subsidiary register.

(3) In the abstract of payments of the whole District in respect of each Subsidiary Register prepared by the District Treasury, the total number of vouchers for the district will be worked out as shown below :—

Total number of vouchers	Numbers		Names of Treasuries	Amount
	From	To		
100 ...	1	100	District Treasury	
99 ..	A1	A99	Taluk Treasury A	
82 ...	B1	B82	Do B and so on	
Total ...	...	...		

(4) The treasuries should always bear in mind the special distinguishing Alphabetical letter assigned to them and see that no omissions or mistakes are allowed to occur.

(5) The District Treasury while working out the total for the district, should post the transactions of several treasuries in the order in which they appear in the enclosed list.

(6) Though the renumbering of vouchers by the District Treasury is discontinued, the check of the Subsidiary Registers of Taluk Treasuries by the District Treasury prescribed in Article 367, M. C. A. C. Volume II should be continued to be exercised and it should be seen that no chellan or voucher is missing and that the classification is correctly made.

S. SHAMANNA,
Comptroller.

List showing the distinguishing Alphabetical letters assigned to the several Taluk Treasuries in each District:—

Bangalore District.—

Nil.	State Huzur Treasury
A.	Bangalore Taluk Treasury
B.	Hoskote do
C.	Dodballapur do
D.	Nelmangala do
E.	Kankanhalli do
F.	Magadi do
G.	Channapatna do
H.	Closepet do
I.	Anekal do
J.	Devanhalli do

Kolar District.—

Nil.	Kolar District Treasury
A.	Kolar Taluk Treasury
B.	Bowringpet Taluk Treasury
C.	Chintamani do
D.	Mulbagal do
E.	Sidlaghatta do
F.	Chikballapur do
G.	Bagepalli do
H.	Goribidnur do
I.	Malur do
J.	Srinivaspur do

Tumkur District.—

Nil.	Tumkur District Treasury
A.	Tumkur Taluk Treasury
B.	Madhugiri do
C.	Chiknaikanhalli Taluk Treasury
D.	Sira do
E.	Gubbi do
F.	Tiptur do
G.	Pavagada do
H.	Kunigal do
I.	Koratagere do

Shimoga District.—

Nil.	Shimoga District Treasury
A.	Shimoga Taluk Treasury
B.	Channagiri do
C.	Honnali do
D.	Shikarpur do
E.	Sorab do
F.	Sagar do
G.	Hosanagar do
H.	Tirthahalli do

Kadur District.—

Nil.	Kadur District Treasury
A.	Chikmagalur Taluk Treasury
B.	Kadur do
C.	Tarikere do
D.	Koppa do
E.	Mudgere do

Chitaldrug District.—

Nil.	Chitaldrug District Treasury
A.	Chitaldrug Taluk Treasury
B.	Challakere do
C.	Hiriyur do
D.	Holalkere do
E.	Davangere do
F.	Molkalmuru do
G.	Jagalur do
H.	Hosadurga do

Mysore District.—

Nil.	Mysore District Treasury
A.	Mysore Taluk Treasury
B.	Chamrajnagar Taluk Treasury
C.	Seringapatam do
D.	Hunsur do
E.	Yedatore do
F.	Heggaddevankote do
G.	Gundlupet do
H.	Nanjangud do
I.	T.-Narsipur do
J.	Malvalli do
K.	Mandya no
L.	Krishnarajpete do
M.	Nagamangala do

Hassan District.—

Nil.	Hassan District Treasury
A.	Hassan Taluk Treasury
B.	Manjarabad do
C.	Arkalgud do
D.	Belur do
E.	Channarayapatna Taluk Treasury
F.	Arsikere do
G.	Hole-Narsipur do

BANGALORE DISTRICT.

Notification dated 26th July 1929.

It is hereby notified that Kulwar Jamabandy taktas of the several divisions of the Bangalore City, pertaining to 1862-63, (Dundubhi) which are lying in the Deputy Commissioner's Office records and not required for any use, will be destroyed, and that any person interested may obtain extracts on application to this office within three months from the date of publication of this notification, after which date they will be destroyed.

A. K. SYED TAJ PEERAN,